

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 46495</b>
Petitioner: <b>CBT EUSER LLC,</b>  v.  Respondent: <b>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</b>	
<b>ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:  
  
**County Schedule No.: 431288**  
  
**Category: Abatement      Property Type: Agricultural**
2. Petitioner is protesting the 03-04 actual value of the subject property.
3. The parties agreed that the 03-04 actual value of the subject property should be reduced to:  
  

**Total Value:            \$879,140**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 03-04 actual value of the subject property, as set forth above.

The Jefferson County Assessor is directed to change his/her records accordingly.

**DATED AND MAILED** this 11th day of August 2007.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

August 10, 2007

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*Karen E Hart*

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Karen E. Hart

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Debra A Baumbach*

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Debra A. Baumbach

*Heather Wilcox*

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Heather Wilcox



Colorado Board of Assessment Appeals  
BOCC ABATEMENT APPEAL  
STIPULATION

Docket Number: 46495

CBT Euser LLC  
Petitioner,

vs.

Jefferson County Board of Commissioners  
Respondent.

**BOTH PARTIES stipulate and agree as follows:**

1. The subject property is described by the following Jefferson County Property Schedule Number: 431288
2. This Stipulation pertains to the year(s): 2003 and 2004
3. The parties agree that the 2003 and 2004 actual values of the subject property shall be Stipulated Values below:

Schedule Number	BOCC Values	Stipulation Values
431288	\$904,920	\$879,140 Total actual value, with
	\$546,990	\$546,990 allocated to land; and
	\$357,930	\$332,150 allocated to improvements.

4. If the Petitioner(s) were to add improvements or add to an existing improvement, then the Assessor's Office may increase the valuation to reflect that new addition. Petitioner(s) would have all available remedies to dispute the additional assessment for the new or augmented improvements. Should an improvement be destroyed, then the Assessor's Office would make a downward adjustment in valuation to reflect the damage to or destruction of that improvement.

*Handwritten initials:*  
 Euser  
 Euser  
 Euser

5. If applicable, Petitioner(s) agree(s) to provide the Jefferson County Assessor with information, including, but not limited to, actual rent rolls, together with operating income and expense information for the property and other confidential information to assist in the appraisal process for future years on or before March 15<sup>th</sup> of each year.

6. Petitioner(s) agree to allow access to the improvements for the purposes of measuring or to obtain building condition information during normal business hours.

~~If the total amount of taxes to be refunded to the Petitioner hereunder is in excess of one thousand dollars and the property tax administrator has not yet approved the refund in accordance with 39-2-116 C.R.S., then this Stipulation shall be subject to such approval and shall only become binding upon the parties to this Stipulation as of the time of such approval.~~

8. This valuation is for purposes of settlement only and does not reflect an appraised value.
9. Petitioner(s) agree(s) to waive the right to a Board of Assessment Appeals hearing and any further appeal of the subject property for the assessment years(s) covered by this Stipulation.

**Petitioner (s)**  
 By: William A. McLain  
 Title: Atty. for CBT Euser LLC  
 Phone: 303-759-0087  
 Date: 8/2/2007

**Jefferson County Board of Commissioners**  
 By: [Signature] X  
 Title: County Attorney  
 Phone: 303-271-8900  
 Date: 8/6/07  
 100 Jefferson County Parkway  
 Golden, CO 80419

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